

ID: CCA_2009061810243641

Number: **200929008**

Release Date: 7/17/2009

Office:

UILC: 3121.10-00

From:

Sent: Thursday, June 18, 2009 10:24:40 AM

To:

Cc:

Subject: RE: CSP and no 1099s in one year

Is a gov't contractor subject to new 3121(z)? The reason I'm asking is b/c has been active in other examinations involving prior years and the same issue. I'm copying her on this email to get her reaction to the scenario below if she was not already aware of it. This may be the same way the others are being handled

530 is only relevant if this is a worker classification dispute; legislative history makes that clear. So the TP's treatment of the workers as nonemployees/ICs is crucial to that issue and the application of CSP. If 530 is relevant here at all, then the question is whether they satisfies the 3 requirements; the field response to that seems to be focusing on the reporting consistency requirement and the failure to file 1099s.